

CHRISTOPHER D. COOPER,  
President, e-Formulate Inc.,  
  
Petitioner,  
  
v.  
  
COMMISSIONER OF INTERNAL  
REVENUE, COLBY SCHWAN,  
Revenue Officer, WELLS FARGO  
BANK, and E-FORMULATE INC.,  
  
Respondents.

ORDER

*s/ Richard G. Kopf*  
Senior United States District Judge